

CHAPTER 4

RECEIPT OF INCOMING STOCK

To provide the materials and services considered necessary for the ship's store operation, the ship's store officer must order stock constantly during the year. Each time the ship's store officer orders stock, there is a following receipt action in which the stock is received. The receipt of stock involves many different functions including planning, preparation, inspection, custody, stowage, posting of receipts, and paying dealers' bills. From the time the stock is initially ordered until it is safely stowed and reflected on the ship's store records, the ship's store officer must make sure proper procedures are followed when performing each function.

As you advance to Ship's Serviceman second class, you will become more involved in most of the receipt functions we just mentioned. It is essential that you perform each receipt function properly and follow all applicable safety precautions. In this chapter, we discuss the procedures and safety precautions that apply to the receipt of incoming stock. The discussion includes receiving stock, material handling, file maintenance, and the basic uses and safety precautions for materials-handling equipment.

MATERIAL RECEIPT

The supply officer is responsible for all receipt functions aboard ship with the exception of receipts for medical supplies, Marine Corps stock, bulk petroleum products, and ammunition. The supply officer delegates the responsibility for receiving and accounting for ship's store stock to the ship's store officer. The ship's store officer in turn has the option of delegating his or her responsibility for the receipt of ship's store stock to another officer or enlisted person. The ship's store officer will do this in writing and refer to the officer or enlisted person as the receipt inspector. The receipt inspector is responsible to the ship's store officer for the proper receipt of all ship's store stock in his or her absence.

METHODS OF RECEIVING

The methods of receiving are nothing more than the way the stock is delivered. Aboard ship, ship's store stock is delivered by one of three methods: direct delivery, freight, or mail. Direct delivery consists of material delivered to the ship by the supply support activity or a commercial vendor, or material picked up by the ship's representative at the supply support or commercial activity. Freight is material shipped via the Department of Defense Transportation or Commercial Freight System and generally is accompanied by a government or commercial bill of lading. Mail consists of all material delivered by the U.S. Postal Service.

TYPES OF RECEIPTS

The person receiving the stock should first become familiar with the different types of receipts. The types of receipts are based on the actual activities (military or commercial) from where ship's store stock is received. Receipts can be included under two main receipt categories. The categories are receipts from purchase and receipts from other supply officers (OSOs).

Receipts From Other Supply Officers

Receipts from OSOs include receipts from the following:

- Shore supply support activities (NSCs and NSDs)
- Combat logistics force (CLF) units
- Other ship's store officers
- General stores
- General mess

The receipt document for requisitions to OSOs is included on either a DOD Single Line Item Release/Receipt Document, DD Form 1348-1, or Requisition and Invoice/Shipping Document, DD Form 1149.

Receipts From Purchase

Receipts of stock included under the receipt category, receipts from purchase, include receipts from commercial vendors and receipts from the Navy exchange. All receipts from purchase are documented on a Supplies or Services Request for Quotations, DD Form 1155.

PLANNING AND PREPARATION FOR RECEIPTS

Planning and preparation take place before the stock is actually received. The planning and preparation for receipts require complete coordination between the ship's store officer, leading SH personnel, the receipt inspector, bulk storeroom custodian, and any other personnel responsible for the different phases of the receipt operation. The ship's store officer must make sure all advance information is given to all personnel concerned and preliminary steps are taken so the receipt operation runs smoothly and safely.

Personnel Assignment

The ship's store officer must make sure personnel are assigned effectively during a receipt function. Normally, he or she will have the leading Ship's Serviceman make assignments for each receipt function. When possible, the Ship's Serviceman will assign only supply department personnel to receive ship's store stock, especially pilferable stock such as stereos, watches, jewelry, and so forth.

In some cases, supply department personnel may not be available for use or the order being shipped may be too large for them to handle. In this case, you will need help from other departments aboard ship in the form of a working party. Your command issues ship's instructions covering the assignment of personnel to working parties and indicates the number of personnel each department must provide for each different size working party. All requirements for working parties are routed through the chain of command for approval by the executive officer. This should be done well in advance of scheduled deliveries so a note can be placed in the Plan of the

Day (POD) to let other departments know of the working party so they can plan ahead and make personnel assignments. Requirements for working parties should not be made at the last moment because this could cause confusion and disagreements between the supply department and other departments aboard ship.

After approval of the request for a working party, a list should be obtained from each department of the personnel that are assigned to the working party. This list should be retained and used as a mustering list once the working party is called away. Supply department personnel should be used to the fullest extent as checkers, spotters, and supervisors when a working party is used and should be briefed well in advance to the date of the working party. They should be briefed on their assignment, the routes that will be used to load stock by the working party, and told of the importance of maintaining security for all stock during the entire evolution.

Personnel assigned as spotters are responsible for directing working party personnel along the correct route and making sure stock is not stolen, lost, or improperly handled. Spotters will be assigned along the route so there are no blind corners or any areas of the route that cannot be seen by a spotter.

Storerooms

The custodian of the bulk storeroom should be notified in advance that stock is going to be delivered. He or she should have an idea of what and how much stock will be delivered so the bulk storeroom can be straightened out and stock rearranged. It will not be easy for the bulk storeroom custodian to reserve space for incoming stock; however, through experience and advance planning, he or she will be able to determine ahead of time where receipts will be stowed. When rearranging stock, the custodian should always arrange it so older stock can be issued before the new stock.

Ship's Store Records

The office recordskeeper has access to all outstanding orders and should be informed about upcoming receipts. Before the actual day stock will be received, the office recordskeeper should bring stock records in agreement with the actual stock on hand so incoming stock can be accounted for easily.

RECEIPT INSPECTION PROCEDURES

The ship's store officer is responsible for receipt, identification, and inspection of all incoming stock. The designated receipt inspector will normally carry out all these responsibilities unless the ship's store officer decides otherwise. The procedures for receiving stock are closely related throughout the Navy. Basically the receipt inspector must make sure the government receives what it paid for according to the terms of the contract and the stock received is not damaged and is in good condition.

When stock is received on board, it is assembled on the deck or pier and checked for quantity, quality, and damage. The quantity shown on the outside of the factory packed container may be used as your count as long as the container has not been opened and there is no evidence of possible differences in the contents or in the quantity.

DAY OF RECEIPT

The receipt inspector should have received advance notice on when the stock is to be received; what type of merchandise; how much merchandise; how large of a working party he or she will need, if any; what equipment is needed, if any; expected time of delivery; and the method of delivery before the day of delivery. The receipt inspector should not plan any major evolutions on the days heavy receipts are expected outside of his or her normal job. As the receipt inspector, you will probably be working in another area of the ship's store operation. You can expect to be pulled away from your regular job at different times during the day if something is received unexpectedly, especially for stock delivered through the postal system.

Once you receive word that stock is to be received, report to the ship's store office; get the retained procurement document(s) out of the Receipt Inspector File (SSA-23) and take them to the area where the stock will be received. If the stock is being delivered by a carrier on the pier, direct the carrier to a suitable unloading site. This action is called spotting. Proper spotting results in the following:

- The shortest possible distance to the stowage area
- Continuous flow and proper balance between personnel carrying stock and equipment

- Consolidation of unloading operations

- Less time the working party is required

After the carrier has been placed in a suitable unloading site you are ready to assemble the stock on the pier. Assemble the stock so it can be checked for quantity, quality, and damage. If you notice any damaged material during the receipt process, set the container aside, notify the driver of the carrier, and do not receive it. Always note on the carrier's bill that the case was not received and that it is being returned. Make sure the driver also certifies on the delivery ticket or bill of lading any damaged items or errors in quantities delivered.

Once sufficient material has been checked in and received, notify the quarterdeck to call away the working party. The receipt inspector should continue counting while the leading SH musters the working party. The working party should not be called away too early or they will be standing around doing nothing when they could have been used by their respective department. As you count the cases, number each container in a spot on the case predetermined by you and the bulk storeroom custodian. Let the supervisor of the working party know the last number you marked so the cases can be sent to the bulk storeroom in numerical order. Numerically numbering the containers makes it easy to tell if any containers are missing. You can further improve this process by recording the number of each case opposite the person's name carrying the box on the muster list. This process will alert you to the name of the person carrying a case that is reported missing by the storeroom custodian.

WEATHER CONDITIONS

Be extra careful when you are receiving stock during unfavorable weather. Rain or snow can cause damage to stock and very hot and humid conditions can cause certain stock items to deteriorate. If the weather is hot and humid, always have items such as candy carried to the stowage area first to prevent them from melting. If possible, keep these types of items in a shaded area while they are on the pier waiting to be carried to the stowage area.

In case it is raining or snowing, place all stock removed from the carrier on a pallet to prevent water damage or dampness. Cover each pallet with a tarpaulin or other waterproof cover until it is moved to the bulk storeroom. If the weather

is bad enough to disrupt the receiving operation, notify the ship's store officer. He or she may want to reschedule the delivery for a later date. This may not always be possible due to the ship's schedule or problems with the carrier or vendor. In case of inclement weather, you must take additional steps to receive the stock. Since the stock cannot be assembled on the pier for counting, count the stock as it is removed from the carrier to the stowage area. This is not a desirable procedure; however, if the stock must be received that day, you can use the ibis method to prevent water damage to the stock. Remember, there may be quite a distance between the carrier and a covered area so provide each person carrying stock with a large plastic bag to cover and protect the stock while it is being carried to the stowage area.

When you use the above procedure always count each line item in its entirety before you send it to the stowage area. This is done so the driver of the carrier can witness any differences between your count and the amount on the receipt document.

ACCEPTING RECEIPTS

The receipt inspector is the first person to accept merchandise. Once items are delivered to the ship, the quantities counted will be checked against the receipt papers and the copy of the requisition or purchase order in the Receipt Inspector File (SSA-23). The methods of accepting receipts are discussed below.

Accepting Receipts From Other Supply Officers

Once the receipt inspector inspects receipts from OSOs for quantity and quality, he or she will sign for the material and circle the quantity received on either the DD Form 1149 or DD Form 1348-1. If there is a difference between the physical amount received and the amount on the requisition, the actual amount should be indicated on the requisition and circled. The amount over or short will be accounted for by the ship's store office. If the quality of the item or items is unsatisfactory, you are required to accept it when it involves receipts from OSOs. The unsatisfactory merchandise will be disposed of by survey later.

Accepting Receipts From Purchase

Once the receipt inspector inspects receipts from purchase for quantity and quality, he or she

will accept the material only when the quantity of the items received is the same quantity as shown on the DD Form 1155 and the quality of the item(s) is satisfactory. Any merchandise noted as being unsatisfactory will be returned to the vendor and not accepted. If the quantity and quality are acceptable, the receipt inspector will receive the merchandise as shown in figure 4-1. First, the receipt inspector will circle the quantity received on the DD Form 1155; second, he or she will check the Inspected and Received blocks in block 26 of the DD Form 1155; third, he or she will enter the date, sign his or her name, and enter grade in block 26 of the DD Form 1155. If the quantity of the items physically received is different than the quantity shown on the DD Form 1155, you may accept the lesser quantity by doing the following:

- Record and circle the actual quantity received on the DD Form 1155.

- Check the inspected, received, and accepted and conforms except as noted below blocks in block 26 of the DD Form 1155.

- Date, sign your name, and enter grade in block 26 of the DD Form 1155.

If the quantity is incorrect or the quality of the items received is not satisfactory, notify the ship's store officer of the circumstances so the vendor can be contacted.

In the case of tax-free tobacco products, one of the following export forms will be presented by the vendor once you are ready to accept the merchandise.

- Notice of Removal of Tobacco, Tobacco Products, or Cigarette Papers or Tubes from Factory Export, Internal Revenue Service Form 2149

- Notice of Removal of Tobacco Products or Cigarette Paper or Tubes from Warehouse for Export, Internal Revenue Service Form 2150

These forms must be signed by a commissioned officer, when available, or a responsible petty officer. The person signing the forms will specify his or her grade and title in the space marked Title and sign the forms. These forms must be returned to the manufacturer or warehouse proprietor making the shipment for appropriate action.

<input checked="" type="checkbox"/> CHECKED BOX APPLIES		<input checked="" type="checkbox"/> ORDER FOR SUPPLIES OR SERVICES		<input type="checkbox"/> REQUEST FOR QUOTATIONS NO.		PAGE 1 OF 1	
1 CONTRACT/PURCH ORDER NO N00250-85-D0485		2 DELIVERY ORDER NO		3 DATE OF ORDER ENTER DATE		4 REQUISITION/PURCH REQUEST NO UIC/JULIAN DATE/SERIAL#	
5 ISSUED BY UIC SHIP'S NAME AND HULL NUMBER FPO ADDRESS		6 ADMINISTERED BY (If other than 5)		7 DELIVERY FOR <input checked="" type="checkbox"/> DEST <input type="checkbox"/> OTHER (See Schedule if other)		8 CERTIFIED FOR NATIONAL DEFENSE UNDER DMS REG 1	
9 CONTRACTOR/QUOTER NAME AND ADDRESS C. LLOYD JOHNSON CO., INC 1005 BANKTON DRIVE HANAHAN, SC 29406-2926		10 DELIVER TO FOR POINT BY ENTER REQUIRED DELIVERY DATE		11 CHECK IF BUSINESS IS <input type="checkbox"/> SMALL <input type="checkbox"/> SMALL DISADVANTAGED <input type="checkbox"/> WOMEN OWNED		12 DISCOUNT TERMS NET 30 DAYS	
13 SHIP TO SHIP'S STORE OFFICER COMPLETE DELIVERY ADDRESS		14 PAYMENT WILL BE MADE BY UIC OF FAADC FLEET ACCOUNTING AND DISBURSING CENTER COMPLETE ADDRESS		15 MAIL INVOICES TO ENTER SEE BLOCK 15		16 MARK ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER	
17 DELIVERY <input checked="" type="checkbox"/> PURCHASE <input type="checkbox"/> This delivery order is subject to instructions contained on this side of form only and is issued in another Government agency or in accordance with and subject to terms and conditions of above numbered contract. Reference your _____ furnish the following on terms specified herein, including, for U.S. purchases General Provisions of Purchase Order on DD Form 1155 (EXCEPT CLAUSE NO 12 APPLIES ONLY IF THIS BOX <input type="checkbox"/> IS CHECKED, AND NO 14 IF THIS BOX <input checked="" type="checkbox"/> IS CHECKED) special provisions _____ and delivery as indicated. This purchase is negotiated under authority of _____ 18 UIC 2304(a)(3) or as specified in the schedule if within _____ If checked, Additional General Provisions apply: Supp _____							
19 ITEM NO. APPROPRIATION SYMBOL AND SUBHEAD OBJECT CLASS QUANTITY ORDERED/ACCEPTED * ALL17X4911.2310 000 21001 0 000250 7C UIC 0000/JULIAN/SERIAL 20 SCHEDULE OF SUPPLIES/SERVICES CHEF-BOY-ARDEE 7oz BEEF RAVIOLI S/N 070000-1370 -----LAST ENTRY----- FAST PAY PROCEDURES APPLY. THE SIGNED ORIGINAL OF THIS ORDER MUST ACCOMPANY THE INVOICE AT THE TIME OF SUBMISSION TO THE FLEET ACCOUNTING AND DISBURSING CENTER FOR PAYMENT. ONE COPY OF THE INVOICE MUST BE MAILED TO THE SHIP CARE OF FLEET POST OFFICE (FPO ADDRESS AS APPLICABLE)							
21 UNITED STATES OF AMERICA BY R. W. TURNER, LT, SC, USNR CONTRACTING/ORDERING OFFICER				22 TOTAL 23 DIFF IN LINES 24 INITIALS			
25 QUANTITY IN COLUMN 20 HAS BEEN <input checked="" type="checkbox"/> INSPECTED <input checked="" type="checkbox"/> RECEIVED <input type="checkbox"/> ACCEPTED AND CONFORMS TO THE CONTRACT (EXCEPT AS NOTED) 7/4/88 Thomas R. Jackson SH-1 DATE SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE				26 SHIP NO <input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL 27 D.D. VOUCHER NO 28 PAID BY 29 PAYMENT <input type="checkbox"/> COMPLETE <input type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL			
30 I certify this amount is correct and proper for payment. DATE 31 RECEIVED Certified and dated by the Ship's Store Officer or Receipt Inspector upon receipt of the material				32 AMOUNT VERIFIED CORRECT FOR 33 CHECK NUMBER 34 BILL OF LADING NO 35 S.H. VOUCHER NO			

DD FORM 1155
1 SEP 82
(NAVY OVERPRINT) (SHIP'S STORE)

PREVIOUS EDITIONS ARE OBSOLETE

S/N 0102 LF-011-5501

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Figure 4-1.—Accepting receipts by the receipt inspector.

RECEIPTS OF STOCK BY THE BULK STOREROOM CUSTODIAN

Once stock is inspected for quantity, quality, and damage by the receipt inspector and accepted, it will be carried to the bulk storeroom. The bulk storeroom custodian will report to the ship's store office and obtain the retained receipt documents located in the Incoming Material File (SSA-20). He or she will take copies of the receipt document to the bulk storeroom and wait until the stock is brought by the personnel. The responsible custodian will make sure boxes brought to the storeroom are not opened and all boxes arrive. If the boxes are being numbered by the receipt inspector, the custodian will make sure all numbers are accounted for. Only those personnel authorized by the bulk storeroom custodian to be in the storeroom to assist in loading operations should be there. The custodian should never allow unauthorized personnel to enter the bulk storeroom.

The custodian of the bulk storeroom will verify the quantity by counting the merchandise. He or she will accept the merchandise by circling the quantity received on the receipt document, dating, and signing the accountability stamp. If the quantity of the item counted is not the same as what is shown on the receipt document, record and circle the actual quantity received and cross out the quantity shown on the receipt document. All cross outs must be initialed. Once the custodian has accepted the merchandise by dating and signing the accountability copy, he or she is legally responsible for the proper disposition of the material while it is in his or her custody. The custodian will forward the copy of the signed and dated receipt document to the ship's store officer.

RECEIPT OF STOCK BY OTHER SHIP'S STORE ACTIVITIES

To save time, paper work, and to provide the customer better and quicker service, items received may be delivered directly from the pier to one of the sales outlets or service activities. The receipt inspector will first accept the material and have it delivered to the sales outlet or service activity and the operator will date and sign for receipt and custody on a copy of the receipt document. The receipt document will be used as a breakout document for receipt to a sales outlet and a breakout number will be assigned from the Number Control, NAVSUP Form 980. When the sales outlet and bulk storeroom are operated by

the same person a breakout document is not required. The receipt document will be extended at both cost and retail when the sales outlet and bulk storeroom are operated by the same person.

For receipt to the service activity, the receipt document will be used as an issue document and a cost of operation issue number will be assigned from the Number Control, NAVSUP Form 980. The receipt of ship's store stock directly into the sales outlet or service activity is discussed later in this chapter.

DUMMY RECEIPTS

All material received should be accompanied by receipt papers; however, material is occasionally received without receipt papers, and when this happens, a dummy invoice must be prepared.

A dummy receipt plainly marked Dummy will be prepared on a DD Form 1348-1 or a DD Form 1149. All pertinent information must be included on this invoice, and it must be used in the same manner as any other receipt document.

STOWAGE AND MATERIAL HANDLING

Once material is inspected and received, it must be moved to the stowage area. The stowage of ship's store stock is discussed in *Ship's Serviceman Third Class*, NAVEDTRA 10176. In this section, we will discuss how the material stowed is handled, various equipments, safety precautions, and how to properly lift material when handling it manually. We will also discuss safe practices that must be followed by supervisory and working personnel during materials-handling operations.

Aboard ship, material handling is often done manually; however, on some ships equipment is available to assist personnel in moving materials. These equipments include forklifts, hand trucks, and other related equipments.

MATERIALS-HANDLING EQUIPMENT

The equipment used aboard ship to assist personnel is referred to as materials-handling equipment. In many cases you may not be operating this equipment in the normal course of your duties, but it is important you understand the operation and use because they are used extensively aboard carriers, cargo and replenishment ships, and amphibious ships.

The advantages to using material-handling equipment are quite noteworthy. It speeds up the availability of material and reduces the amount of manpower required. It accomplishes this by large single movements of stock, which simplifies the stowing and shipping of material with the use of less people. Handling materials in this fashion also reduces the risk of damage to materials and reduces personnel fatigue and injuries.

Pallets

A pallet is a low, portable platform built of wood, metal, or fiberboard, built to specified dimensions, on which supplies are loaded, transported, or stored in units. Flat pallets are either single-faced or double-faced. Single-faced pallets have one platform with stringers underneath on which the weight of the load rests. Double-faced pallets have two platforms separated by stringers. Pallets may afford two-way or four-way entry. The two-way entry pallet is built so the forks of a forklift truck may be inserted from either the front or rear of the pallet. The four-way pallet is built so the forks of a forklift truck may be inserted from any of the four sides. Both of these pallets are shown in figure 4-2. The box pallet shown in figure 4-3 is used primarily for handling small lot items or easily crushed material.

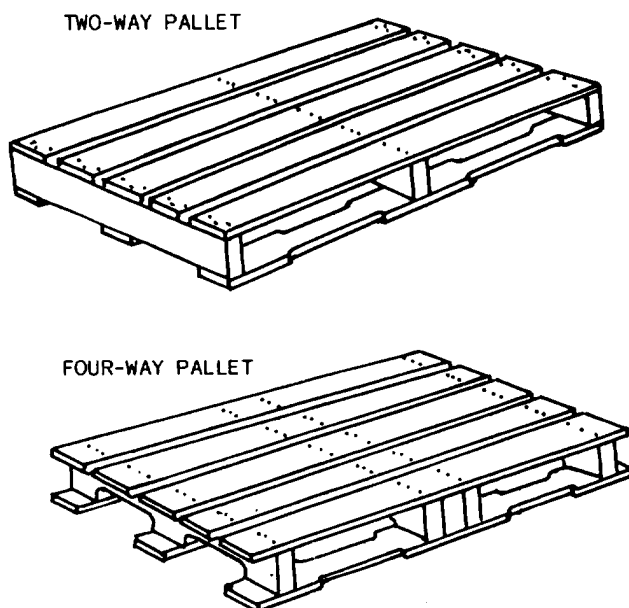


Figure 4-2.—Two-way and four-way pallets.

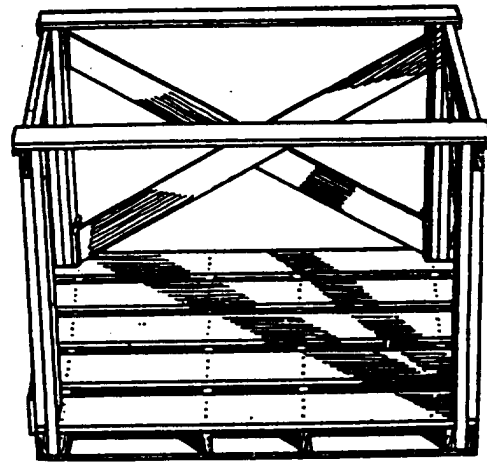


Figure 4-3.—Box pallet.

When loading a pallet, three things must be considered: (1) maximum load, (2) stability, and (3) proper pallet size. Make sure the pallet will pass through all doors, aisles, and hatches likely to be encountered. The stability of the material on the pallet must be considered and a decision made as to the type of pallet to use, platform or box pallet.

Figure 4-4 shows the recommended and not recommended ways to load material on a pallet. Since the size of the boxes being loaded will determine their arrangement on the pallet, a standard loading pattern is not always appropriate. However, in the illustration you can see that the material not only fits the pallet (in recommended A and B stacking), but they are arranged to provide stability against slipping and sliding. Boxes of materials are not always the same

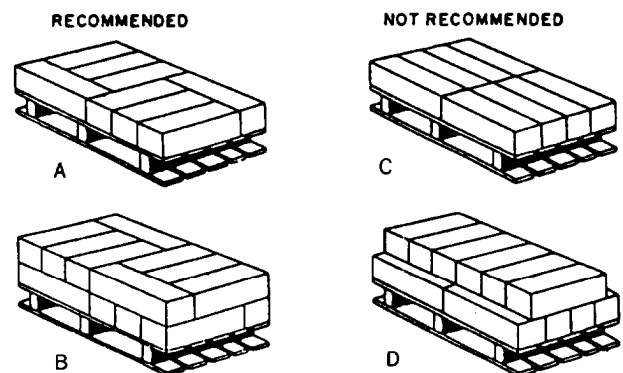


Figure 4-4.—Loading pallets (views A, B, C, and D).

size. Always place the highest and strongest cases at each end of the pallet and the smaller and more fragile cases in the center. This arrangement provides a stronger surface for a second tier of cases on a pallet and also makes it possible to place a second loaded pallet on top for storage.

Forklift Trucks

A forklift truck is a vehicle designed to pick up, carry, and stack unit loads of supplies and equipment. Standard forklift trucks are available with lifting capacities of 2,000 to 20,000 pounds and lifting heights of 100 to 210 inches. They may be powered by gasoline or diesel engine or battery-electric motor. The battery-electric type is normally used only for inside operation where carbon monoxide from internal combustion engines would be a safety hazard. Forklifts are equipped with a telescopic mast that permits loads to be lifted beyond the height of the mast itself. These loads are counterbalanced by the weight of

the truck with the front wheels acting as the center of balance.

Forklifts are excellent for handling palletized unit loads, and they can be used for loads assembled on skids or in boxes. The forks can be replaced with special attachments to adapt the forklift to handle special material such as drums, reels, and so forth, but the forklift is normally used for loading and unloading palletized loads on trailers, trucks, railroad cars, and warehouse platforms. The forklift illustrated in figure 4-5 is a solid rubber tire warehouse type powered by a gasoline engine.

There are so many different makes and models of forklift trucks that it is difficult to generalize on their controls. Forklifts have controls for reverse and forward, are front wheel drive, and steering is performed through the rear wheels. There is also another set of controls for the fork. These controls usually consist of two levers; one to raise and lower the fork and one to tilt the mast (supporting frame). The mast is tilted forward to

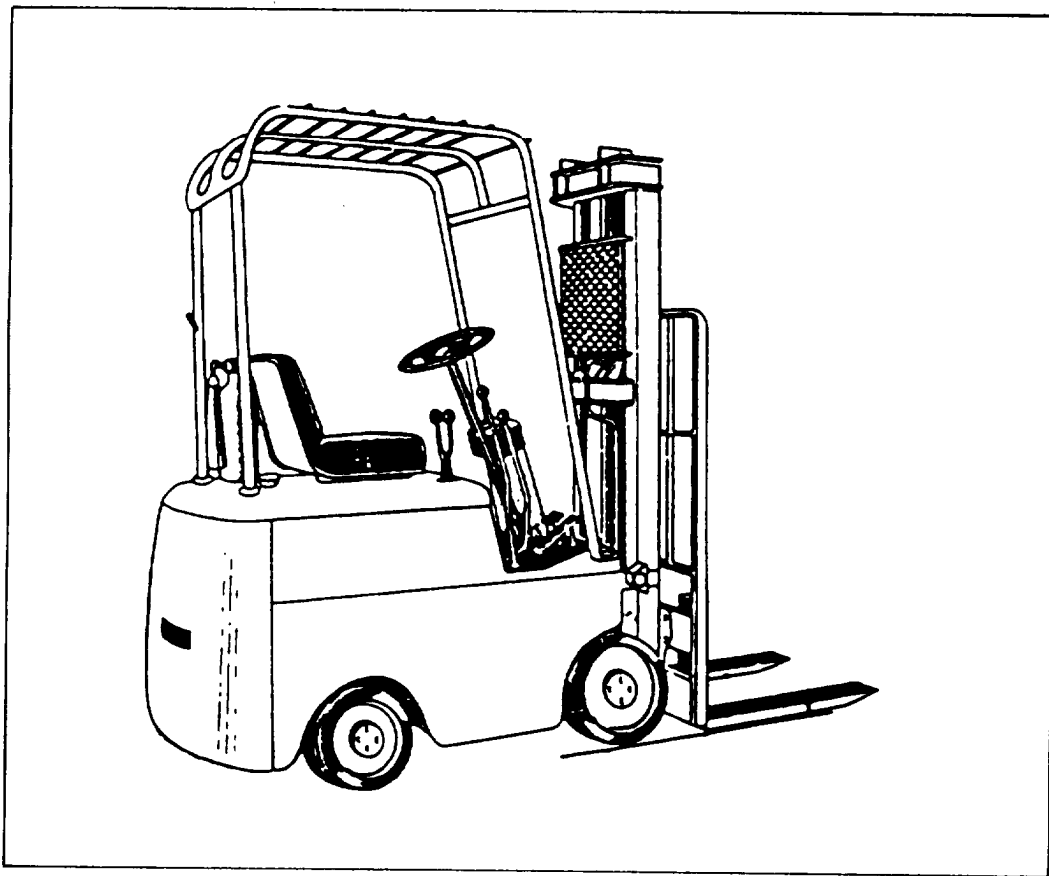


Figure 4-5.—Forklift truck.

a vertical position when picking up or lowering a load. It is tilted back toward the operator when transporting a load to give it greater stability.

When using the forklift truck there are some safety precautions listed below that you must follow:

- Prominently stencil the load capacity on the forklift to remind operators not to overload.
- Do not bump or push stacks to straighten them.
- Do not load while the forklift is moving.
- Tilt mast back when transporting a load.
- Drive forward when transporting a load up a ramp and in reverse when going down.
- When parking and leaving a truck, be sure the motor is turned off and the parking brake is set.

Pallet Trucks

Pallet trucks serve a useful purpose in picking up and transporting palletized loads. They are especially good where space is limited and where handling operations are too small for forklift trucks.

The pallet truck frame consists of a fork that fits between the top and the bottom decks of a

pallet and supports the load on the entire wheelbase. Pallet trucks may be self-propelled using a battery-electric motor or may be manually propelled. The lift mechanism is hydraulic and may be either electric powered or manual. The use of the pallet truck is limited since it requires a smooth deck because of the small wheels and it does not have the lift capability of the forklift for stacking operations. A battery-electric powered pallet truck is shown in figure 4-6.

Hand Trucks

Hand trucks are perhaps the most versatile of all materials-handling equipment. They may have either two or four wheels. The two-wheel type is shown in figure 4-7. They range in size and weight from 45 to 155 pounds with carrying capacities up to 2,000 pounds.

To operate a hand truck after it is loaded, you place a foot on the axle and pull down on the handles. Most of the weight is then balanced on the wheels and axle and you can push the load easily. The hand truck may also be used as a pry or lever. By pushing the lip under a heavy object, it is possible to raise it several inches off the deck.

Conveyors

Conveyors are used for moving supplies in a fixed line of travel. Two basic types of conveyors have been adopted as standard for the military department. The first is the gravity-type roller or

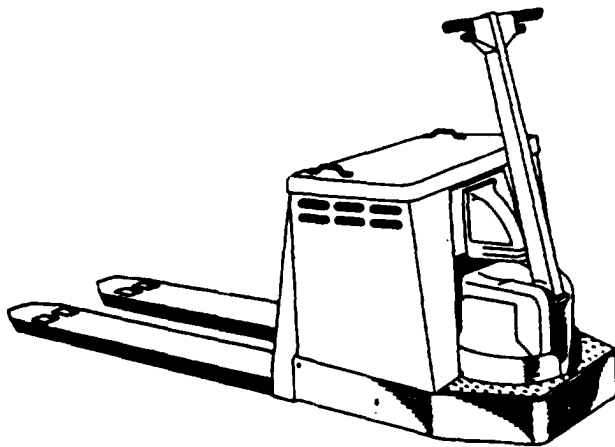


Figure 4-6.—Battery-power pallet truck.

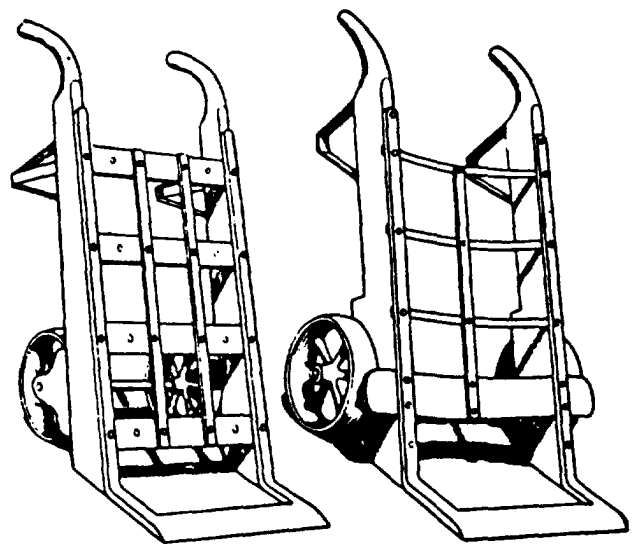


Figure 4-7.—Two-wheeled warehouse hand truck.

wheel conveyor. The second is the portable power-driven belt conveyor.

The gravity-type roller or wheel conveyor can be installed with one end lower than the other to take advantage of gravity or it can be installed level and the load pushed along manually. Several sections can be put together and developed into a continuous system for movement of material on the ship during underway replenishment or vertical replenishment. The conveyor can also be used on piers, in storerooms, or wherever a steady flow of supplies is desired.

The power-driven belt conveyor consists of an endless belt mounted on a frame and driven by a pulley connected to a drive motor. The belt travels over a series of rollers or a sliding bed. The belt conveyor can be used to transport materials over a fixed path of travel up inclines of as much as 25 degrees.

Ladder Chute

The ladder chute shown in figure 4-8 provides a rapid means of conveying packages downward.

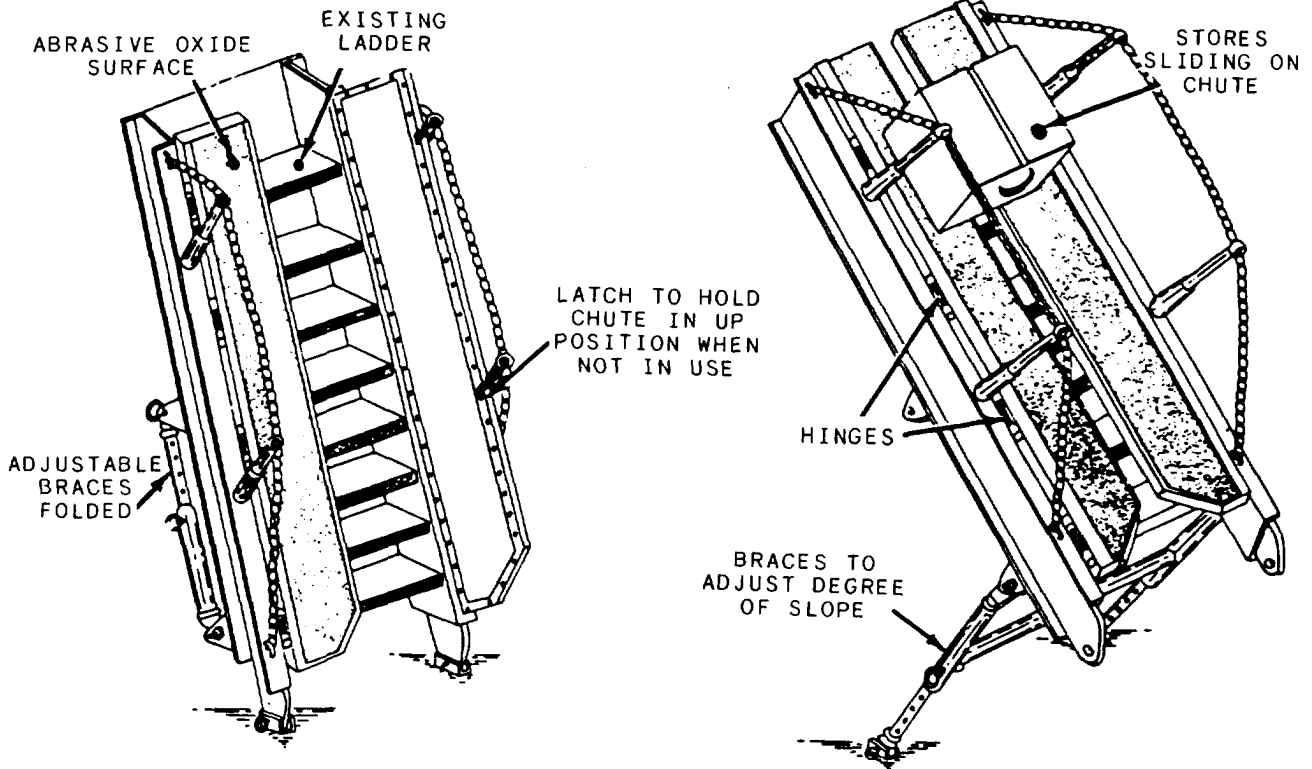


Figure 4-8.—Stores strike-down chute.

The principal application is aboard ship where a need exists to strike down stores.

MANUAL HANDLING

As we mentioned earlier, a great deal of material handling is done manually. It is important that you understand how to lift correctly because many times personnel in working parties and other material handlers do not think about how they lift or handle materials. The results of improper handling of materials may be a painful hernia, a strained or pulled muscle, or a disk lesion. The correct method of lifting objects is shown in figure 4-9. You should observe the following rules and precautions for lifting:

1. Do NOT lift an object if it is too heavy or too bulky for good balance. Get help or use mechanical aids such as a dolly or hand truck.
2. Keep the load close to the center of your body. The farther the load is from the small of your back, the greater the strain. That is the reason a heavy compact load is easier to lift than a bulky lighter load—you just cannot get the

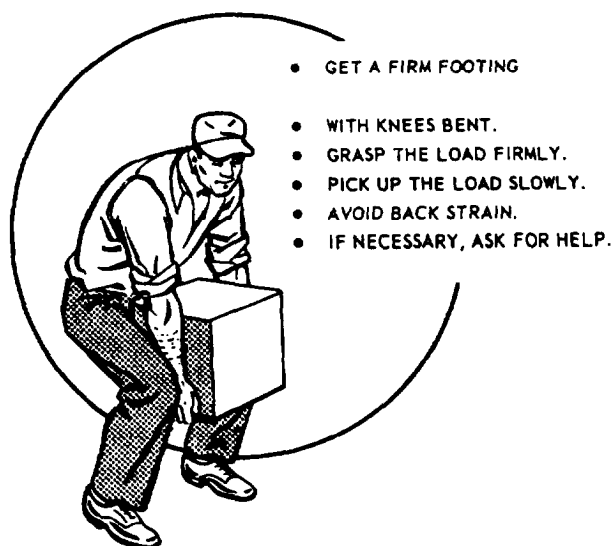


Figure 4-9.—Manual lifting.

bulky object close to you. The best way to handle a compact load is to squat down close to the load with one foot alongside it and the other foot behind it. With the feet comfortably spread, you will have better stability with the rear foot in the position for the upward thrust of the lift.

3. Pull the load toward you, then lift it gradually. Avoid quick and jerky motions. Push upon your legs while keeping your back straight. A straight back keeps the spine, back muscles, and other organs of the body in the correct alignment. Tucking in your chin helps to align the spine. No matter what size the load, get as close to it as you can; then get a good grip by using the full palm and extending your fingers and hands around the object. Remember that your fingers have very little power and need the strength of the entire hand. Keep your arms and elbows tucked into the side of your body to help keep the body weight centered. Avoid twisting your body during the lift or while moving the load; change directions by moving your feet. Twisting your body during a lift is one of the most common causes of back injury.

4. Be sure you have a clear vision over the load you are carrying.

5. Do NOT change your grip while carrying the load.

6. Face the spot on which you intend to set the object down; bend your knees keeping your back as straight as possible and the weight of the object close to your body.

7. Always allow enough room for the load to prevent injury to your toes and fingers.

8. When you are placing a load on a table or bench, set it down on the edge and push it forward with your arms and body. If the load is too heavy or too awkward for you to move alone—GET HELP! Remember, LIFT WITH YOUR LEGS, NOT WITH YOUR BACK!

SAFETY

Safety is discussed throughout this manual and cannot be overemphasized in any phase of the ship's store operation. The safety precautions for the handling of materials are contained in the *Navy Safety Precautions For Forces Afloat*, OPNAVINST 5100.19, chapter 2, section 2.

Material handling involves dangerous operations that require implementing safe work practices. The supervisor of the materials-handling operations is responsible for making sure all personnel under his or her control are instructed in and carry out all safety precautions. The personnel actually involved in the operations are also responsible for the safety of other personnel and equipment and should remain alert at all times to guard against possible injury to themselves or others, or damage to equipment.

ACCIDENT COST

Accidents involving personnel can have an adverse effect on productive man-hours and planned production schedules. Personnel are not always easily replaced aboard ship and your division may go short for months before a replacement is obtained and then the replacement may not be as skillful as the person lost.

When material is damaged or destroyed by accidents, time and money is spent to accomplish necessary repairs or replacement of equipment. Other consequences include delays in getting work done, longer working hours, and possible shortage of critical material.

CAUSES OF ACCIDENTS

Primarily accidents are caused by people. Equipment is usually involved, but people handle the equipment. Most accidents are the result of carelessness, inexperience, and attitude.

Carelessness

Some locations are potential danger spots, and lack of alertness may cause accidents resulting in injury or death. People working on piers, weather decks, and in the ship's hold must be constantly on the alert for moving or falling objects. As people become familiar with a job, they may try to take shortcuts that place themselves and others in danger. Fatigue is another cause of carelessness. As a person tires, the person is less alert and more liable to cause an accident.

Inexperience

Unless people are indoctrinated and experienced in handling a particular piece of equipment, they should not be allowed to use it except under close supervision. People who operate cranes, capstans, winches, windlasses, and other deck equipment must first get authority from the first lieutenant. A person may know how to drive a forklift, but may not be fully aware of the safety precautions that should be taken while operating it. Operating materials-handling equipment is not the only way that inexperienced personnel may cause accidents. People working as material handlers for the first time may not be aware of the dangers involved and such a minor mistake as an improperly loaded cargo net may result in an injury—to themselves or someone else.

Attitude

Some personnel when working around dangerous objects or in dangerous work areas may become overfamiliar with their job. When this happens, there is a tendency to slack off in the practice of safety. When personnel develop a poor attitude toward their work, a change must be made; either in their attitude or in their work assignment. If previous experience indicates that a person has a tendency toward unreliability, the person should not be permitted to operate materials-handling equipment or work in a position where his or her unreliability could result in injury to themselves or others.

DANGER AREAS

Many types of accidents can happen when handling material. Some of the more important

danger areas and accident causes are discussed below:

Defective equipment—Do not use worn or defective equipment, including winches, rigging, chains, nets, and bridles. Report equipment condition to your supervisor. Repairs should be made only by qualified personnel since a poor repair job may constitute a worse hazard than the defective equipment.

Thrown objects—Objects such as blocks, crowbars, and slings should not be thrown from the deck into the hold or onto the pier.

Improperly assembled drafts—Nets and pallets should be loaded so that items will not fall during hoisting.

Failure to stand clear—The warning STAND CLEAR! should be given when material or hoisting gear is being lowered into a hold or onto the pier.

Material improperly landed—Material should be guided to a safe landing after being stopped about 1 foot above the intended landing area.

Loads stopped overhead—Avoid stopping loads overhead. If a hoisted load must be stopped before being lowered into the hold, it should be stopped over the weather deck—never over the square of the hatch or over the heads of personnel on the pier.

Improper stowage—When stowed, material should be tiered evenly, tied in, stepped back, or floored off to prevent collapse. Dunnage should be used as a firm flooring for tiering. Never stow material improperly even for a temporary period.

Hatch beams or boards—When only part of a cargo hatch is open, the remaining hatch beams should be pinned or locked in place to prevent them from being dislodged and falling on people below. Hatch boards should be stacked back from the hatch to prevent them from being accidentally knocked into the hold.

Standing in bight of line—No one should ever stand with his or her feet in the bight of a line or in the eye of a cargo strip or sling. To do so may result in broken bones or even more serious injury.

Fleet freight—Carefully inspect all material received as fleet freight for evidence of damaged or leaking containers. Extremely hazardous conditions can result from several compounds normally used aboard ship.

Open hatches—Guards should be placed near open hatches and other open spaces. Safety lines must be used around such openings when material is not being handled through them.

Temporarily covered hatches—Hatches covered only with a tarpaulin or other temporary covering are dangerous, perhaps more so than uncovered hatches that are fully visible. Temporary coverings should be used only during inclement weather, if at all.

Riding on hooks—Personnel will not ride cargo-handling gear, such as hooks or nets, between pier and ship or between the deck and hold. The save-all must not be used as a ladder between the pier and the ship. The save-all is a cargo net or device used to prevent the loss of material over the side during loading or unloading operations.

Removed handrails—When handrails are removed to load cargo or for other reasons, the working area should be roped off to prevent personnel from falling over the side.

Ladders—Ladders in the square of the hatch should not be used when cargo is being lowered or hoisted in the hold. Much care must be exercised when using these ladders, particularly when hatchboards from several decks have been removed. Stairway-type ladders should be used when they are available.

Slippery decks—Oil, grease, ice, or any slippery material on the decks or pier should be removed immediately or covered with sand, cinders, sawdust, or other suitable antislip material.

Improper lighting—When concealment is not important, floodlights should be provided at night on the weather deck, overside, and in cargo holds. Flashlights should be available for emergencies. When entering unlighted compartments, personnel should carry portable safety lights.

Asphyxia and poisoning—During some material handling or related operations, asphyxia

or poisoning may result from a lack of oxygen, poisonous gases or fumes, or exposing skin or eyes to or swallowing petroleum products. (Some vapors may be swallowed without the knowledge of the victim.) A person showing signs of asphyxia or poisoning should receive immediate attention and the supervisor must be notified. The space should be inspected before work is continued.

SAFE MATERIALS-HANDLING PRACTICES

In material handling, it is the responsibility of the supervisor of the operation to make sure all personnel working under his or her control are instructed in and carry out safety precautions. To do this the supervisor must have a working knowledge of the safety precautions listed in *Navy Safety Precautions for Forces Afloat*, OPNAVINST 5100.19. The supervisors must make sure all personnel have training in materials-handling safety in the following areas:

Safety knowledge and training—Working personnel must be given instruction and training concerning potential dangers associated with their tasks. An awareness of these potential dangers and training to avoid hazards will assist in reducing accidents while performing tasks.

Knowledge of hazardous material—Some items such as flammable material, chemicals, acids and so forth, obviously require more care and attention than other items. The characteristics of the material being stowed will dictate the care and attention necessary to avoid risks and potential hazards. Personnel handling hazardous materials must have a knowledge of all potential dangers or hazards associated with those materials.

Design—Equipment is generally designed to perform a specific function. A potential hazard may be created when equipment is selected for use in operations beyond the rated capacity or for other than the purpose for which it was designed.

Attachments—Personnel must be trained in the use of all attachments on each piece of equipment including potential hazards associated with their use.

Maintenance—Equipment that is not in proper operating condition constitutes a hazard. Operators must be instructed not to operate equipment that appears to be mechanically

unsafe. They should be instructed not to attempt repairs on the equipment, but to report unsafe equipment to the supervisor.

Methods—Personnel must be trained in the proper methods of operating equipment before using it.

Figure 4-10 lists many factors the supervisor must consider when discharging his or her responsibilities as a supervisor. Using it as a guide will not eliminate all accidents, but it will keep them down to a minimum.

The materials-handling crew must always be informed of their responsibilities in regard to

SUPERVISORY MATERIALS-HANDLING GUIDE

1. Tell and demonstrate how to work safely.
2. Never permit personnel to stand or work under suspended loads.
3. Never permit items to be thrown from elevated places to the ground.
4. Never allow any loads to be handled that are greater than the rated capacity of the equipment.
5. Tell and demonstrate how to grip slings and bridles.
6. See that personnel stand out of the bight and clear of the throw of the block and hook when using a bull line to move cargo.
7. Show personnel how to break down or build piles of slingloads and safely break out and stow cargo.
8. Show your crew how to lift properly.
9. See that your crew does not enter dark places (holds, decks, or compartments) without a light.
10. Discourage personnel from wearing rings, jewelry, or loose clothing.
11. Make sure all personnel wear safety shoes and helmets while handling cargo.
12. Do not permit the use of ladders in the square of the hatch when the hoist is moving.
13. Make sure all personnel are alert. Have personnel take occasional breaks.
14. Know what to do in case of injuries.
15. Know the location of fire-fighting equipment.
16. Know how to remove personnel quickly from the hold should a fire develop or they require medical attention.
17. Constantly observe your crew and make sure they work in a safe manner.
18. Do not block passageways without the approval of the responsible department head.

Figure 4-10.—Guide for supervising materials-handling crew.

safety. The safety of personnel and equipment is the responsibility of all hands. This way everyone is safety conscious and it will make your job easier. In figure 4-11 we listed safety precautions that should be used by cargo handlers. Use this

list as a guide for training. Remember that the need for speed during an emergency situation may outweigh the value of some safety precautions. However, do not ever suspend safety practices unless the degree of urgency warrants it. In all

SAFE MATERIALS-HANDLING PRACTICES

1. Wear safety shoes and helmets.
2. Do not wear rings.
3. Use the accommodation ladder or brow for boarding or leaving the ship.
4. Use the ladders in the square of the hatch only when the hoist is not in motion.
5. Use the walkway on the ship's side away from the side on which cargo is being worked.
6. Secure all lashings to permanent deck fastenings. Never depend on movable objects lying on deck (dunnage, hatch covers, and so forth).
7. Secure hatch rollers properly.
8. Lower blocks, crowbars, slings, bridles, and other objects into the hold by cargo falls or other lines. Do not drop or throw.
9. Stack hatch covers in an orderly manner. Disorderly piles create tripping and stumbling hazards.
10. Lay strongbacks flat to prevent tipping over.
11. When removing or replacing strongbacks, keep them between you and the open hatch.
12. Stand in the clear away from suspended loads.
13. When steadying loads, always face them and keep your feet in the clear.
14. Stand clear of slings being pulled from under loads.
15. Stand clear when strongbacks and hatch covers are handled on the deck above.
16. Be particularly careful when handling objects with sharp or rough edges.
17. Learn and practice proper lifting techniques to prevent strains and sprains.
18. Never walk backwards.
19. Step down from elevators, do not jump.
20. Report all defects in tools, materials, and equipment.
21. Report all injuries, however slight, and get immediate first aid or medical attention.
22. Do not smoke in holds and storerooms.
23. Know the location of fire-fighting equipment.
24. Do not engage in horseplay, practical jokes, or arguments while working cargo.

Figure 4-11.—Materials-handling safety precautions.

decisions regarding safety there is no substitute for good judgment and experience.

FILE MAINTENANCE

As a Ship's Serviceman maintaining the files, you will handle every receipt document and you must know what to do with it. After the merchandise is received and stowed, you will need to know how to extend the receipt document and enter the appropriate cost or retail totals to the correct records located in the files. You will also need to know how to account for the receipt document on the stock record files and file the receipt document properly in the ship's store files.

RECEIPT DOCUMENTS

The receipt document you will receive to account for receipts will either be the Order for Supplies or Services/Request for Quotations, DD Form 1155, for receipts from purchase or the DOD Single Line Item Release/Receipt Document, DD Form 1348-1, and the Requisition and Invoice/Shipping Document, DD Form 1149, for receipts from other supply officers or other appropriations. Once the merchandise has been inspected, counted, and stowed, both the receipt inspector and bulk storeroom custodian will forward one of these documents to the ship's store office for processing.

In separate responsibility, when the bulk storeroom and the resale outlet are operated by different persons, the processing of receipt documents is different slightly from processing them in combined responsibility. We will discuss the procedures for handling a receipt document in both responsibilities in this chapter beginning with separate responsibility so you can note the differences.

EXTENDING RECEIPTS

You first need to determine the total dollar value of each receipt document so it can be entered to the Journal of Receipts, NAVSUP Form 977, located in the Journal of Receipts and Journal of Expenditures File, SSA-3. This is done by manually extending the receipt document and entering the available receipt data into the ROM system.

Once the receipt document is received by the ship's store office, the ship's store officer will

compare the quantities received on the receipt inspectors and incoming material file copy to make sure quantities agree. The ship's store officer will forward the receipt inspector's copy to the recordskeeper for extensions and manually extend the incoming material file copy.

Once you receive the receipt inspector's copy of the receipt document, you should pull the identical copies of the receipt document from the Outstanding Purchase Order File (SSA-11A). You will then enter all receipt data available in the ROM receipt function using the instructions contained in the ROM system *Terminal Users Guide* (TUG). ROM will assign a receiving number to each receipt entered and extend the receipt document at cost price. ROM will compute the total dollar value at cost price for each receipt based on the information you enter and post this amount to the Journal of Receipts, NAVSUP Form 977. The quantity received is also posted to the Stock Record, NAVSUP Form 464.

After you enter all appropriate receipt information into the ROM system, you will determine the total cost value of the receipt document manually. First, multiply the cost price of each item on the receipt document by the quantity received to get the cost value for each item. Add each of these cost values together to get your total cost value for the receipt document. Use the following formula to determine the total dollar value of the receipt document: total cost value plus transportation charges less credit memos less discounts equals the total dollar value.

Study each step in figure 4-12 as we extend this example receipt document manually. The first step is to figure the total cost value for this receipt document. We do this by multiplying the quantity received, 12, by the cost price, \$48.87, which will give us a total cost value of \$586.44 for this receipt document. This receipt document has only one item; if there were more than one item, we would have to add extensions for each item together to get the total cost value.

Next, we will add transportation charges, if any, to this total cost value. In our example, transportation charges are \$19.52, which we will add to the total cost value of \$586.44 and get \$605.96. The next entry will be the amount of the credit memo, if any. The credit memo will be subtracted from the total cost value and any transportation charges. In our example, the total cost value, \$586.44, plus transportation charges, \$19.52, less credit memo, \$30.00, equals a subtotal of \$575.96. The subtotal of \$575.96 is the figure

ACCOUNTING AND APPROPRIATION DATA - ACCOUNTING CLASSIFICATION (REV 745)																
17. ITEM NO.	APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONT NO.	SUB ALLOT.	AUTHN ACCTG ACTY	TRANS TYPE	PROPERTY ACCTG ACTY	COUN TRY	COST CODE	AMOUNT						
ALL	17X4911.2310	000	21001	0	000250	7C	UIC		000082459768							
18. ITEM NO.	SCHEDULE OF SUPPLIES/SERVICES										23. AMOUNT					
1	QVTF40 STEREO RADIO CASSETTE RECORDER S/N: 231110-0074										586.44					
credit memorandum #22265 DATED 8/11/-- FOR \$30.00 APPLIED AGAINST THIS ORDER																
<div style="border: 1px solid black; padding: 5px;"> THE RECEIPT INSPECTOR'S COPY OF THE RECEIPT DOCUMENT WILL BE USED BY THE RECORDSKEEPER FOR EXTENSIONS. </div>																
SUBTOTAL 586.44 PLUS TRANSPORTATION CHARGES (-) 19.52 LESS CREDIT MEMO #22265 (-) 30.00 SUBTOTAL 575.96 LESS DISCOUNT 2% (-) 11.52 TOTAL DOLLAR VALUE 564.44																
24. UNITED STATES OF AMERICA 8V R.B. TURNER, LT, SC, USN CONTRACTING/ORDERING OFFICER											25. TOTAL 564.44					
26. QUANTITY IN COLUMN 20 HAS BEEN: <input checked="" type="checkbox"/> INSPECTED <input checked="" type="checkbox"/> RECEIVED <input type="checkbox"/> ACCEPTED, AND COMMENTS TO THE CONTRACT EXCEPT AS NOTED 10-2-90 DATE John P. Elumagan SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE											29. DIFFER ENCES					
30. INITIALS 31. AMOUNT VERIFIED CORRECT FOR 34. CHECK NUMBER 35. BILL OF LADING NO 47. S/R VOUCHER NO																
37. SHIP NO 38. DO VOUCHER NO 39. DATE RECEIVED 40. TOTAL CONTAINERS 41. S/R ACCOUNT NUMBER																

4

SIN 0102-LF-011-5501

DD FORM 1155 PREVIOUS EDITIONS ARE OBSOLETE.
(NAVY OVERPRINT) (SHIP'S STORE)

ENTRY 1----- Total cost value.
 ENTRY 2-----Add any transportation charges
 Entry 3-----Subtract any credit memo
 Entry 4-----Enter the subtotal
 Entry 5-----Subtract any discounts
 Entry 6-----Total dollar value

Figure 4-12.—Extending the receipt document.

we will use to determine our discount, if any. In our example, we have a discount of 2 percent. To figure the discount amount, we simply multiply the subtotal, \$575.96, by 2 percent and come up with the discount total of \$11.52. This \$11.52 is subtracted from the subtotal of \$575.96 to give us a total dollar value of \$564.44 that we should post to the ship's store records.

Once you complete your extensions on the receipt document, forward your copy to the ship's store officer who will make sure his or her extensions match with yours. Any differences will be examined and resolved; then your copy will be returned. Once the totals agree, you will enter the amount on all copies of the receipt document. You will compare the manually extended dollar amount on the receipt document with the amount posted by the ROM system to the Journal of Receipts, NAVSUP Form 977, to make sure they agree. If they don't agree, you will have to determine the problem and correct any errors.

JOURNAL OF RECEIPTS

As mentioned earlier in chapter 2, the Journal of Receipts, NAVSUP Form 977, is located in file SSA-3 and is used to provide a record of all receipts at cost price. Once you extend the receipt document and determine the total dollar value at cost, you will enter the figure to the appropriate column of the NAVSUP Form 977 as discussed earlier in chapter 2. In figure 4-13, we provide an example of this process by posting the receipt document shown in figure 4-12. First we enter the date, the receiving number, and the serial number on the journal of receipts. The receiving number assigned to this receipt is 5 so we will enter 5 on all copies of the receipt document as shown in the illustration. Then we will enter the source of the receipt and the amount in the appropriate column of the NAVSUP Form 977. Since it is a receipt from purchase, we will post it to the Purchase column on the journal of receipts under the heading Ship's Store. The ROM system automatically maintains the NAVSUP Form 977. The

THIS COLUMN USED FOR POSTING RECEIPTS FROM OTHER SUPPLY OFFICERS.

THE VALUE OF THE SHIP'S STORE AND STANDARD NAVY CLOTHING INVENTORY BROUGHT FORWARD FROM THE PREVIOUS ACCOUNTING PERIOD WILL BE THE FIRST ENTRY MADE ON THE NAVSUP FORM 977.

JOURNAL OF RECEIPTS
NAV 5 AND A FORM 977 (REV 5-81)

DATE RECEIVED: 31 JAN 19--

DATE RECEIVED	RECEIVING NO	ORDER OR REQ NO	RECEIVED FROM	INVOICE OR INSPECTION REPORT NO.	SHIP'S STORE		OTHER SOURCES		CLOTHING		DATE FORWARDED FOR PAYMENT	
					FROM OTHER S O S	PURCHASABLE	FROM OTHER S O S	PURCHASABLE	FROM OTHER S O S	PURCHASABLE		
10-1			INVENTORY BROUGHT FORWARD									
10-2	1	9900	NISC NORFOLK		280	00		8,273	65		195	25
10-2	2	9701	EURPAL EAST				594	00				
10-2	3	9702	EURPAL EAST				1,685	25				
10-2	4	9703	EURPAL EAST				962	30				
10-2	5	9704	SHARP ELECTRONICS CORP				564	44				

CHECKED BOX APPLIES

☒ ORDER FOR SUPPLIES OR SERVICES

☐ REQUEST FOR QUOTATIONS AND RETURN

☐ COPY OF THIS QUOTE BY

1 CONTRACT/PURCHASE ORDER NO SSAC

2 DELIVERY ORDER NO

3 DATE OF ORDER DATE

4 REQUISITION/PURCHASE REQUEST NO UIC/JULIAN DATE/SERIAL

5 CERTIFIED FOR NATIONAL DEFENSE UNDER DOD REG 100

6 ISSUED BY UIC

7 ADMINISTERED BY (SEE INSTRUCTIONS)

8 DELIVERY FOR ☐ DESI ☒ OTHER

9 CONTRACT/QUOTE SHARP ELECTRONICS CORP

10 SHIP TO SHIP'S STORE OFFICER

11 CHECK IF ☐ SMALL BUSINESS ☐ MINORITY BUSINESS

12 DISCOUNT TERMS 21/45 NET 60 DAYS

13 INVOICE TO SEE BLOCK 15

14 PAYMENT WILL BE MADE BY UIC OF FAAC

15 MAKE ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER

TOTALS

Figure 4-13.—Posting the receipt document of the Journal of Receipts, NAVSUP Form 977.

ROM will automatically assign receiving numbers and post the cost value to the NAVSUP Form 977.

STOCK RECORDS

As mentioned earlier in chapter 2, the Stock Record, NAVSUP Form 464, provides the user with individual item inventory. In manual recordskeeping, the quantity received on receipt documents for all material is posted to the stock records with the exception of special order items. In ROM procedures, a stock record is required for all items including special orders and must be created in the ROM system data base before the item is ordered. When using the ROM, all receipt data entered into the ROM receipt function will automatically be entered on the appropriate stock record and, therefore, your workload when posting receipt data will be greatly reduced. The ROM will automatically adjust quantities on the stock records as transactions are entered in the ROM data base.

In manual recordskeeping, you are required to post the exact quantity received on the receipt document to each stock record. Referring back to figure 4-12, it shows we received 12 cassette recorders. You will locate the stock record for these cassette recorders in the stock record file under appliances and accessories. Once you locate the stock record you will match the stock number on the receipt document with the stock number shown on the NAVSUP Form 464; the stock numbers should match. Verifying the stock number prevents you from accidentally posting the quantity received to the wrong stock record. Once you locate the stock record, you should enter the quantity received as shown in figure 4-14. Procedures for making such entries were discussed in chapter 2 of this manual.

Every time you post a receipt to the stock record make sure the old cost price shown on the stock record is the same as the cost price for the merchandise received. The unit cost price shown on the stock record must be the cost price of that item listed on the last receipt. In manual records keeping, you determine the cost price on

DATE		VOUCHER NO.	REC. FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	DATE		VOUCHER NO.	REC. FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
MO	DA							MO	DA						
10	1	INV	BF	BULK	3	3									
10	1	INV	BF	SS#	3										
10	1	INV	BF	TOTAL	6	→	6								
10	2	8245 9204	SHARP ELECTRONICS	12		15	18								

INCREASE THE QUANTITY IN THE BALANCE IN BULKROOM AND TOTAL BALANCE COLUMNS BY THE AMOUNT RECEIVED.

ACCOUNT		UNIT OF ISSUE	DEPARTMENT	LOW LIMIT	HIGH	COST PRICE	SELLING PRICE
51000		EA	RETAIL	6	18	48.87	57.00
ARTICLE				STOCK NO.		ORDERED	CARD NO.
RADIO CASSETTE RECORDER QVTF40				231110-0074			1

STOCK NUMBER ON THE STOCK RECORD CARD MUST MATCH WITH THE STOCK NUMBER SHOWN ON THE RECEIPT DOCUMENT.

STOCK RECORD (SHIP'S STORES AND COMMISSARY STORES)
NAVSUP FORM 464 (REV. 4-82)

S/N 0108-LF-501-1101
GPO 1982-505 106 6849 2-1

Figure 4-14.—Posting receipts to the Stock Record, NAVSUP Form 464.

the last receipt document by rounding off the unit cost price to the nearest cent, that is, .475 becomes .48. Post this new cost price to the NAVSUP Form 464 and make no adjustments for gains or losses because they will be absorbed in the cost of retail sales at the end of the accounting period. If the new unit cost price is the same or more than the retail price of the item shown on the stock record, the ship's store officer should be notified. If the ship's store officer decides that the retail price should be raised, the officer will do a markon using a Retail Price Change, NAVSUP Form 983.

When using the ROM system, you will enter the cost price for each item ordered and received in the ROM receipt function. The cost price you enter will be the cost per purchase unit and not the total cost. The price you enter will not include discounts, transportation or freight charges, because these amounts are calculated and automatically added to the cost price when the ROM figures the selling price for each item. Once you enter the cost price per purchase unit it will be posted by the ROM to the items stock record master as the cost price per purchase unit. The ROM will then compute the cost price per retail unit by dividing the cost price per purchase unit by the number of retail units in one purchase unit. For example, you purchase 36 packages of athletic tube socks and there are 12 pairs of socks in each package and each package costs \$24.00. Your purchase unit is "package" and each package costs \$24.00, therefore, your cost per purchase unit is \$24.00. The tube socks themselves are sold by the pair and there are 12 pairs in one package, therefore you divide \$24.00 by 12 and the cost per retail unit is \$2.00. The cost price per retail unit is also automatically posted to the stock record by the ROM system. The cost price per purchase unit in the ROM receipt function must equal the cost price per purchase unit on the NAVSUP Form 464. If it doesn't match, you either enter the price as is on the NAVSUP Form 464 and prepare a retail price change to adjust the selling price or prepare a retail price change before entering the receipt price for each item.

PURCHASE ORDER AND REQUISITION LOGS

Once you have extended and posted the receipt document to the NAVSUP Forms 464 and 977, you will fill in the necessary information in the requisition or purchase order log, whichever applies. When using the ROM system, you are not

required to maintain these logs because the ROM system automatically assigns serial numbers to purchase orders and requisitions and maintains records similar to the purchase order and requisition logs.

PROCESSING RECEIPTS IN COMBINED RESPONSIBILITY

The processing of receipts in combined responsibility is basically the same as separate responsibility with a few exceptions. Under the combined responsibility, you must post the total retail or cost value of each receipt document, whichever applies to the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, located in the Financial Control Record File, SSA-1. Also procedures for entering receipts to the Stock Record, NAVSUP Form 464, are different in combined operations. When using the ROM system, you won't have to worry about the differences because the ROM will automatically adjust for these differences on the NAVSUP Forms 235 and 464 once you have indicated in the ROM constants function that a combined responsibility is in effect.

Extensions in Combined Operations

In a combined responsibility operation, you will basically follow the same procedures for accomplishing extensions as we discussed earlier with separate responsibility. You will first enter all available receipt data in the ROM receipt function. The ROM will then assign the next available receiving number, enter and extend the receipt document, and post all receipt data to the applicable records. You will then extend the receipt document manually to determine the total dollar value at cost and retail. The manually extended total dollar value at cost will be compared to the amount the ROM posted to the Journal of Receipts, NAVSUP Form 977, to make sure they agree. You will then determine the total dollar value at retail on the receipt document and compare it with what was posted to the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, by the ROM. To compute the total dollar value at retail, you enter the retail unit price as shown on the Stock Record, NAVSUP Form 464, for each item on the receipt document and multiply it by the quantity received. In figure 4-15 our unit retail price is \$57.00, which is multiplied by the quantity received, 12, to give you the total dollar value at retail of \$684.00. The figure

When the service activity or sales outlet and bulk storeroom are operated by the same person, all cost items will be extended at cost price on the receipt document and the total dollar value at cost will be entered in a column of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, under an added caption, Other Cost

In manual recordskeeping, when the sales outlet and the bulk storeroom are operated by the same person, all receipts of retail or cost items will be posted to the Stock Record, NAVSUP Form 464, as shown in figure 4-16. You post receipts to the Received column and increase the Total Balance column by the amount received. The Balance In Bulkroom column on the NAVSUP Form 464 is not used in combined responsibility. In ROM procedures, the ROM system will automatically enter receipt data on the stock records based on information entered in the ROM receipt function.

When you receive a partial shipment of a receipt document, you are required to stamp the

Figure 4-16.—Posting the Stock Record, NAVSUP Form 464, under combined responsibility.

receipt document PARTIAL SHIPMENT and process it in the same manner as we discussed earlier. You must also assign a receiving number from the Journal of Receipts, NAVSUP Form 977, for each additional receipt until the final shipment has been received for all items on the receipt document. You may have to prepare extra copies of the receipt document to accomplish each receipt.

In ROM procedures, if an order is only partially filled, you will enter the receipt information for the items that were received in the ROM receipt function. The same order can be accessed later to add items as they are received. If no further shipment of a partially received item is expected or if the unreceived balance is to be reordered on a new order, ROM users will key in the actual quantity received and key a Y in the Cancel (CAN) column. Once all items on a order have been received or canceled, you will be unable to access that order via the ROM receipt function.

RECEIPTS DIRECTLY INTO THE SALES OUTLET

When material is received directly into the sales outlet, the receipt document must also be used as the breakout document. In manual recordskeeping, you assign a breakout number from the Number Control, NAVSUP Form 980, to the receipt document. The total quantity received is posted to the Received and Expended columns of the Stock Record, NAVSUP Form 464, and added to the Total Balance column. (See fig. 4-17.) Enter the total dollar value at retail of the receipt document in the Correct Receipt column of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235.

In ROM procedures, ROM users will enter the store number of the sales outlet receiving the merchandise in the ROM receipt function. The store number is a two-position numeric code that we discussed in chapter 2 of this manual and is established in the ROM constants file. Normally when receiving incoming stock, ROM users will enter the store code 99 in the ROM receipt function for the bulk storeroom. When the merchandise is received directly into the sales outlet, the appropriate store number for that outlet will be entered in the ROM system. If a store number other than 99 is entered in the ROM system, the ROM will automatically assign the next available number from the Number Control, NAVSUP Form 980, and enter the breakout to the NAVSUP Forms 464 and 235.

RECEIPTS DIRECTLY INTO THE SERVICE ACTIVITY

When processing receipts directly into the service activity, you must also use the receipt document as the breakout document. In manual recordskeeping, you will assign a cost of operation issue number from the Number Control, NAVSUP Form 980, to the receipt document. Enter the quantity received in the Received and Expended columns of the Stock Record, NAVSUP Form 464; the Balance in Bulkroom column must not be changed. The total dollar value of the receipt document will be posted to the Cost of Operation columns of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235.

In ROM procedures, the ROM will automatically assign the next available number from the Number Control, NAVSUP Form 980, and post the breakout to the NAVSUP Forms 464 and 235.

RECEIPTS FROM OTHER APPROPRIATIONS

When processing receipts from other appropriations such as the general mess or general stores, you will post the quantity received to the Stock Record, NAVSUP Form 464, in the Received, Balance In Bulkroom, and Total Balance columns. If the receipt is to go directly to the service activity, post the stock record as we discussed under processing receipts directly into the service activity. Post the total dollar value of the receipt to the Journal of Expenditures, NAVSUP Form 978, as a credit entry, which is a minus entry entered in red ink. The requisition number for the receipt document will be used as the control number for all postings. Receipts from other appropriations are not posted to the Journal of Receipts, NAVSUP Form 977.

ROM users will indicate that the receipt is from another appropriation in the ROM receipt function. ROM will properly enter receipts from other appropriations to all applicable records.

FILING AND DISTRIBUTION OF RECEIPTS FROM OTHER SUPPLY OFFICERS

Receipt documents covering receipts from OSOs will be processed on a DD Form 1348 or a DD Form 1149. When a DD Form 1348 is used as the requisition document and a DD Form

Breakout # 32

CHECKED BY PFLS		X3 ORDER FOR SUPPLIES OR SERVICES		ASSIGN BREAKOUT NO. FROM NAVSUP FORM 980		RECEIVED NUMBER		PAGE 1 OF 1																							
1. CONTRACT PURCHASE ORDER NO. CONTRACT NUMBER FROM CONTRACT BULLETIN		2. DELIVERY ORDER NO.		3. DATE OF ORDER ENTER DATE		4. ACQUISITION PURCHASE REQUEST NO. *UIC/JULIAN DATE/SERIAL		5. CERTIFIED FOR NATIONAL DEFENSE UNDER DMS REG 1 60																							
6. ISSUED BY UIC SHIP'S NAME AND HULL NO. FPO ADDRESS		CODE		7. ADMINISTERED BY (If other than 6)		CODE		8. DELIVERY FOB <input checked="" type="checkbox"/> DEST <input type="checkbox"/> OTHER (See Schedule of delivery)																							
9. CONTRACTOR/BUYER NAME AND ADDRESS CONTRACTOR'S NAME COMPLETE ADDRESS AS PER CONTRACT BULLETIN		CODE		FACILITY CODE		10. DELIVER TO FOB POINT BY ENTER RDD		11. CHECK IF <input type="checkbox"/> SMALL BUSINESS <input type="checkbox"/> MINORITY BUSINESS																							
14. SHIP TO SHIPS STORE OFFICER COMPLETE DELIVERY ADDRESS		CODE		15. PAYMENT WILL BE MADE BY UIC OF FAADC FLEET ACCOUNTING & DISBURSING CENTER COMPLETE ADDRESS		CODE		12. DISCOUNT TERMS ENTER AS APPLICABLE																							
								13. MAIL INVOICES TO ENTER "SEE BLOCK 15"																							
								16. MAIL ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER																							
16. DELIVERY <input checked="" type="checkbox"/> PURCHASE <input type="checkbox"/> The delivery order is subject to instructions contained on this side of form only and is subject to another Government supply or to instructions with and subject to terms and conditions of above mentioned contract. Forward the following on written specified terms, including, for U.S. purchase, General Provisions of Purchase Order on DD Form 115a RECEIPT CLAUSE NO. 11 APPLIES ONLY IF THIS BOX <input type="checkbox"/> IS CHECKED, AND NO. 12 IF THIS BOX <input type="checkbox"/> IS CHECKED. 18 CHECKED: Special provisions 19 UIC: Delivery or as specified to the addressee if within the U.S., its possessions or Puerto Rico; if otherwise, under 22b(4)(b) <input type="checkbox"/> If checked, Additional General Provisions apply. Supplier shall sign "Assurance" on DD Form 115a and return.																															
17. ACCOUNTING AND APPROPRIATION DATA - ACCOUNTING CLASSIFICATION 1-68 <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>ITEM NO.</th> <th>APPROPRIATION SYMBOL AND SUBHEAD</th> <th>OBJECT CLASS</th> <th>BUREAU CONTR NO.</th> <th>SUB-ALLOT</th> <th>AUTHORITY ACTIVITY</th> <th>TRANS TYPE</th> <th>PROPERTY ACTIVITY</th> <th>COUNTY</th> <th>COST CODE</th> <th>AMOUNT</th> </tr> <tr> <td>ALL</td> <td>17X4911.2310</td> <td>000</td> <td>21001</td> <td>0</td> <td>000250</td> <td>7C</td> <td>*SHIP'S UIC</td> <td></td> <td>0000/ JULIAN DATE /SERIAL</td> <td></td> </tr> </table>										ITEM NO.	APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONTR NO.	SUB-ALLOT	AUTHORITY ACTIVITY	TRANS TYPE	PROPERTY ACTIVITY	COUNTY	COST CODE	AMOUNT	ALL	17X4911.2310	000	21001	0	000250	7C	*SHIP'S UIC		0000/ JULIAN DATE /SERIAL	
ITEM NO.	APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONTR NO.	SUB-ALLOT	AUTHORITY ACTIVITY	TRANS TYPE	PROPERTY ACTIVITY	COUNTY	COST CODE	AMOUNT																					
ALL	17X4911.2310	000	21001	0	000250	7C	*SHIP'S UIC		0000/ JULIAN DATE /SERIAL																						
18. SCHEDULE OF SUPPLIES/SERVICES FAST PAY PROCEDURES APPLY. THE SIGNED ORIGINAL OF THIS ORDER MUST ACCOMPANY THE INVOICE AT TIME OF SUBMISSION TO FAADC FOR PAYMENT. ONE COPY OF THE INVOICE MUST BE MAILED TO THE SHIP CARE OF FLEET POST OFFICE (FPO ADDRESS AS APPLICABLE). <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th>ITEM NO.</th> <th>DESCRIPTION</th> <th>UNIT PRICE</th> <th>EXTENSION</th> <th>QUANTITY ORDERED/ACCEPTED</th> <th>UNIT</th> <th>UNIT PRICE</th> <th>AMOUNT</th> </tr> <tr> <td>1</td> <td>MARLBORO, FLIP TOP BOX S/N: 100000-0399TP</td> <td>7.25</td> <td>435.00</td> <td>60</td> <td>CTN</td> <td>\$6.103</td> <td>366.18</td> </tr> </table>										ITEM NO.	DESCRIPTION	UNIT PRICE	EXTENSION	QUANTITY ORDERED/ACCEPTED	UNIT	UNIT PRICE	AMOUNT	1	MARLBORO, FLIP TOP BOX S/N: 100000-0399TP	7.25	435.00	60	CTN	\$6.103	366.18						
ITEM NO.	DESCRIPTION	UNIT PRICE	EXTENSION	QUANTITY ORDERED/ACCEPTED	UNIT	UNIT PRICE	AMOUNT																								
1	MARLBORO, FLIP TOP BOX S/N: 100000-0399TP	7.25	435.00	60	CTN	\$6.103	366.18																								
I ACKNOWLEDGE RECEIPT OF ITEMS LISTED HERE FOR:																															
POST TO NAVSUP FORM 235																															
ACTUAL QUANTITY RECEIVED CIRCLED BY SALES OUTLET OPERATOR																															

DATE	VENUE	REL. FROM EXPEND. TO	RECEIVED	EXPENSED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	DATE	VENUE	REL. FROM EXPEND. TO	RECEIVED	EXPENSED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
19--													
10 1	INV	B.F.	BULK	60	60								
10 1	INV	B.F.	SS#1	20									
10 1	INV	B.F.	TOTAL	80	80								
10 60	#21			60	0								
11 15	-3124	#32		60	60	140							

POST AS A RECEIPT AND AN EXPENDITURE.
"BALANCE IN BULKROOM" IS NOT CHANGED.

32. TOTAL		366.18
33. DIFFERENTIAL		
34. CHECK NUMBER		
35. BILL OF LADING NO.		
36. BAY VOUCHER NO.		

ACCOUNT	UNIT OF MEAS	DEPARTMENT	LAST UNIT	STAGE	COST PRICE	RELATED PRICE
51000	CTN	RETAIL			6.10	7.25
MARLBORO, FLIP TOP BOX		100000-0399TP				
NAVSUP 464 (6/23) S/N 0100-LP-901-1100		U.S. GOVERNMENT PRINTING OFFICE		1980-735 001/2061		

Figure 4-17.—Processing receipts directly into the sales outlet.

1348-1 is used as the receipt document, the distribution will be as follows:

- The original will be signed by the receipt inspector and returned to the issuing activity, if required.

- One copy of the document, signed by the receipt inspector, with the hardback copy from the Receipt Inspector File (SSA-23), will be extended at cost by the recordskeeper. The document will then be sent to the ship's store officer for comparison with the copy from the Incoming Material File (SSA-20). Afterwards, it will be retained in the Completed Requisition File (SSA-13).

- One copy of the document, signed by the responsible custodian, along with the green copy from the Incoming Material File (SSA-20), will be forwarded to the ship's store officer for extensions and comparisons with the receipt inspector's copy. The copy will be retained in the Accountability File (SSA-21), until it is filed with the retained returns.

- When it applies, two copies of the requisition will have the following information recorded on them: date of receipt of material, quantities received, cost extensions, and retail extensions. After all the ship's store records have been posted, the documents will be filed as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAV-SUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Other Supply Officers File (SSA-5) along with the pink copy from the Outstanding Requisition File (SSA-12) until the monthly transmittal to the appropriate FAADC.

One copy in the Completed Requisition File (SSA-13) along with the yellow copy from the Outstanding Requisition File (SSA-12).

When the DD Form 1149 is used as the requisition document and the receipt document

for transfers between supply officers, the distribution will be as follows:

- The original DD Form 1149 received with the material will be signed by the receipt inspector and returned to the issuing activity.

- One copy from the Receipt Inspector File (SSA-23) will be extended at cost by the recordskeeper and then forwarded to the ship's store officer for comparison with the copy from the Incoming Material File (SSA-20). Afterwards it will be retained in the Completed Requisition File (SSA-13).

- The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian and then forwarded to the ship's store officer for extensions and comparison with the receipt inspector's copy. Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

- Two copies from the Outstanding Requisition File (SSA-12) must have the following information recorded on them: date of receipt of material, quantities received, cost extensions, and retail extensions when applicable. After all the ship's store records have been posted, the documents will be filed as follows:

ROM users will compare the dollar value posted to the Journal of Receipts, NAV-SUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Other Supply Officers File (SSA-5) until the monthly transmittal to the appropriate FAADC.

One copy in the Completed Requisition File (SSA-13).

FILING AND DISTRIBUTION OF RECEIPTS FROM PURCHASE

Receipt documents covering receipts from purchases will either be United States merchandise or foreign merchandise. United States merchandise can be with or without fast pay procedures applying and foreign merchandise can include merchandise from Navy exchanges or foreign vendors. For United States merchandise,

the DD Form 1155 will be distributed as follows when fast pay procedures apply:

- The copy from the Receipt Inspector File (SSA-23) signed by the receipt inspector will be forwarded to the recordskeeper and extended at cost. It will then be sent to the ship's store officer for comparison with the incoming material file copy. After comparison, it will be filed in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

- The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian. It will then be sent to the ship's store officer for extensions and comparison with the receipt inspector's copy. Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

- Two copies taken from the Outstanding Purchase Order File (SSA-11A) must have the following information recorded on them when it applies: date of receipt of material, quantities received, cost extensions, and retail extensions. After all the ship's store records have been posted, the documents will be filed as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Purchase File (SSA-4) until the monthly transmittal to the appropriate FAADC.

One copy in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

For United States merchandise, the DD Form 1155 will be distributed as follows when fast pay procedures do not apply:

- The original in the Outstanding Purchase Order File (SSA-11A) will be moved to the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

- The copy from the Receipt Inspector File (SSA-23) signed by the receipt inspector will be forwarded to the recordskeeper and extended at cost. It will then be sent to the ship's store officer

for comparison with the incoming material file copy. After comparison, it will be filed in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

- The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian. It will then be sent to the ship's store officer for extensions and comparison with the receipt inspector's copy. Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

- Two copies taken from the Outstanding Purchase Order File (SSA-11A) must have the following recorded on them: date of receipt of material, quantities received, cost extensions, and retail extension when applicable. After all the ship's store records have been posted, file the copies as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Purchase File (SSA-4) until the monthly transmittal to the appropriate FAADC.

One copy in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

For foreign merchandise received from the Navy exchange under fast pay procedures, the DD Form 1155 will be distributed as follows:

- The copy from the Receipt Inspector File (SSA-23) signed by the receipt inspector will be forwarded to the recordskeeper and extended at cost. It will then be sent to the ship's store officer for comparison with the incoming material file copy. After comparison, it will be filed in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

- The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian. It will then be sent to the ship's store officer for extensions and comparison with the receipt inspector's copy. Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

● Two copies taken from the Outstanding Purchase Order File (SSA-11A) must have the following recorded on them when applicable: date of receipt of materials, quantities received, cost extensions, and retail extensions. After all applicable records have been posted, file the copies as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Purchase File (SSA-4) until the monthly transmittal to the appropriate FAADC.

One copy in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

When foreign merchandise is received direct from foreign vendors, the DD Form 1155 will be distributed as follows:

● The original in the Outstanding Purchase Order File (SSA-11A) will be moved to the Purchase Order File for Material Awaiting Dealers' Bills (SSA-11B). It will be filed with the copies from the receipt inspect or's file after those copies have been processed.

● The copy from the Receipt Inspector File (SSA-23) signed by the receipt inspector will be

forwarded to the recordskeeper and extended at cost. It will then be sent to the ship's store officer for comparison with the incoming material file copy. After comparison, it will be filed in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

● The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian. It will then be sent to the ship's store officer for extensions and comparison with the receipt inspector's copy. Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

● Two copies from the Outstanding Purchase Order File (SSA-11A) will have the following recorded on them when applicable: date of receipt of material, quantities received, cost extensions, and retail extensions. After all applicable records have been posted, copies will be filed as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Purchase File (SSA-4) until the monthly transmittal to the appropriate FAADC.

One copy in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

